1878
(L.R.)

File No. 27/78
Serial No. 1-15

Sub:- Levy of Irrigation Cess of Inam lands in the Malnad Taluks

G. R. S. IX-5]

Previous references.

1878
~~191~~.
(L.R)

File No. 2707-78.

Serial Nos. 1—15

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1—14

Part B for

SUBJECT.

Levy of Irrigation Cess on New Lands in the Mahuad Taluka.

Indexed
G.R.Chak

W D 88—GPB—50,000—24-7-16

The rule to be followed in the case of the extension of river irrigation to Inam villages is as under :-

Where the lands of the Inam villages are newly supplied with river Irrigation, they will be liable to the payment of a water rate to Govt, calculated to be at the difference between the prevailing dry assessment, and the wet assessment under river irrigation.

The water assessment must be at different rates for purely dry lands, & for lands already possessing some partial irrigation.

It may be fixed with reference to the prevailing rates in the Madras Presy, though the value of water in this Province is perhaps greater, taking into account the limited Extent of wet cultivation and the consequent

proportionate
greater costliness of the
work.

Where it is proposed
merely to restore river irri
gation by Inam villages
once enjoyed, but
subsequently allowed to fall
into decay & disuse, it
must be ascertained from
the condition of the tenure
whether the Inamdar has
a right to such irrigation.
If he has, he must be
allowed the option of
bearing the cost of the
work required for restor
ing the irrigation, levy
ing the assessment or water
ing the wet rate himself.
If on the other hand, he
should prefer it the work
may be executed at Govt
cost, and then the water
rate will be levied by the
Govt. — In such case, the
agreement should be
formally specified in
writing and signed
by the Inamdar.

The right of the Inam

Revenue — 0850.

187 9. 13

From The Commissioner
Nagar Div

To
Secretary to Chief Commissioner,
General Department.

Section
File No
Serial No

Dated 30 Sept 79

Despatched 6 5 11.1

Received 9 Oct 79

ENCLOSURES NO. Twelve papers

General No. 106 } 1879—80.
Rev. No. 27. }

Submitting for the orders of the Chief Commissioner, a [redacted] & Municipal Deputy Commissioner's letter No. 115-2 & 20 Oct. regarding the levy of Irrigation Cess in the Municipal Limits of the Municipality

To Submit with papers
9-5-79

due to such Irrigation is restricted to the area which may have been previously actually irrigated, and cannot extend to any additional land which may thus be newly irrigated. As share of the cost of the work must be regulated with reference entirely to the former. The latter, or the newly irrigated land, must pay a water rate to the Govt.

An accurate Estimate should be framed of the cost of the proposed Extension of the river channel, of the lands in the several villages, Govt & Inam, which are likely to be irrigated by it, &, as regards Inam villages, the Extent of land for which irrigation will be simply restored & the Extent to be newly irri

5

gated, the proportion of the cost of the work to be borne by Govt and the Inamdars respectively, and the amt of water rate leviable under Govt and the Inam Villages with reference to the rules above laid down.

These should be carefully & in full detail ascertained by the D.S.W., in communication with the Dist. officers, in order to arrive at a correct estimate of the financial results to be looked for from the work.

The number of the Inamdars should be ascertained and recorded in writing, & the whole matter then submitted for orders with the opinions of the D.S.W & Revenue Officers.

BG 19/10

D. [illegible]

Cost of [illegible]
of [illegible] gation
Inam Lands.

BG
19/10

Copy to D. S. & Agly Engineer Irrigation for information and guidance.

21/10/10 DSW.

attended to
22/10/10.

OBL 21/10

No 106 Executive Nagar Division
Rec 27 can: papers.

Commissioner's Office

Shimoga 30th April 1879.

To

Recorded 6/5—

The Secretary to the Chief
Commissioner of Mysore
General Department

Sir,

I have the honor to submit for the orders of the Chief Commissioner copy of letter No 1152 dated 20th Instant from the Deputy Commissioner Shimoga regarding the levy of Irrigation Cess in the Indnaad Taluks of that District.

2. The questions raised are:-

(1) Whether Irrigation cess is to be levied on lands comprised in Wrangs upon which by reason of their consisting partly of Government and partly of undefined Inam land, the Survey Settlement has no effect?

(2) Whether, even in case of allocated Inam lands, Irrigation Cess can be levied

No 1152.

Shimoga District Dy Commrs office
Camp Nagar 20th March 1877

To

13.

The Commissioner
Nagar Division

Sir,

I have the honor to bring to your notice that although it was ordered at the time of the Survey Settlement that the old Jamalandi of the Tungs in which both Inam and Sirkar lands were mixed up should be levied until the Inam was allocated, the Irrigation cess at 1/17th per Puttee (vide Section XVII of the revised Survey guarantee Notifi: cation No 341 dated 11th February 1875) was levied on minor Inams in the Talukes of Sagar, old Anantapur and Nagar; the process adopted in the two former Talukes differing from that in Nagar 2. In the Sagar and the old Anantapur Talukes, some of the Inams were considered to be land identified and others not so identifiable. On the former, irrigation cess at 1/17th of the wet Survey assessment was levied. On the latter it was imposed at 1/17th of the Inam Beriz in the Tung. In the Nagar Taluk however, where there was no identified Inam, it was levied by an order issued by Mr Cunningham Offg:

Deputy

Deputy Commissioner, at 14 1/17th of the wet Survey
Assessment of the Entire Vaug:

3. The Amildar of Kavaledurga, which Taluk was settled this year, enquired how the cess should be imposed therein; and in the absence of clear instructions on the subject, I applied for the opinion of the Survey Superintendent.

4. The purport of his reply (Yadi No 480 dated 6th Instant herein enclosed) is as follows:-

"In the first place irrigation cess at "1/17th of wet survey Assessment should not "be levied in the unmaad Talukas, where "only 3 pies per Rupee "has been merged in the "assessment.

Proceedings No 860 3/233 dated 11th 1876 and the settlement repor Nagar and Kavaledurga Ta No 12709/360 dated 14th and No 406/7 April 1878.

"As the allocation of "the Inam and Sirkar lands in the Vaugs "of Sagar, Anantapur and Nagar has "now been made 3 pies per Rupee (of "the wet assessment of the allocated Inam "land) should be levied as Irrigation Cess.

"In the Kavaledurga Taluk the situation "of the Inam land has not yet been "settled, and as the old Jamabandis are "levied, I need not give any opinion.

a

levied at all, seeing that it is included in the assessment of lands which latter has been taken into account in allocating Inam lands?

(3) What is the rate of Irrigation Cess, to be levied on such Inam lands?

3. With regard to the 1st point I consider that the Irrigation cess should not be levied. It can be levied as soon as the holder of those lands, is on the same footing as the holders of other lands; but it will appear from the principle followed in such matters and referred to in the Survey Commissioner's letter noted in the margin that until the Inam and Government portions are separated, the cases will be dealt with as though the Taluka had not been settled.

× To the Secretary received with the Secretary's No. 883/969 dated 12th March 1878.

4. The Survey Superintendent has expressed a definite opinion regarding the 3rd point, laying down the rate in these cases as 1/64th of the Survey Assessment, and there is nothing to be said against it, inasmuch as that is the rate at which the

the holders of Government lands similarly situated pay the cess though indirectly.

5. The 2nd point however presents some difficulties. The course now followed of levying the cess on the Assessment of the allocated Inams, is in fact levying double rates from the Inamdars as shewn by the Deputy Commissioner. The remedy for this is not easy to suggest. To prohibit the levy of Irrigation Cess upon such, appears to be one solution of the matter, and another that suggests itself to me is that in allocating Inam lands an allowance should be made for the Irrigation Cess that the Inamdar shall have to pay. I give an example below.

Supposing an Inamdar is entitled to an Inam of 110 Rs as assessed by the Deputy Commissioner. In order to secure this amount to the Inamdar clear of Irrigation Cess he should have land assessed at $\frac{65}{64}$ of 110 Rs or Rs 111-11-6. Of this Rs 1-11-6 will be paid as Irrigation Cess and

the

the balance Rs 110 will remain as clear Inam to the Inamdar.

6. The former course would however appear to be the easier to adopt.

7. The Canarese papers on the subject are also forwarded for reference.

I have the honor to be,

Sir,

Your most Obed.t Serv.t

J. Mill

Ag: Commissioner

Nagar Division

463

17

ಸಂಖ್ಯೆ: ಕಸಂ/ಸಿಆರ್/187/2-14/2

ಸೇವೆಯಲ್ಲಿ

ಶ್ರೀ ಎಂ. ರಾಮಚಂದ್ರಪ್ಪ,

ದಿನಾಂಕ: 16-2-87

ಮಾನ್ಯರೇ,

ವಿಷಯ: ಸಿವಿಲ್ ಪ್ರಕರಣ ಸಂಖ್ಯೆ 368/86 ರಲ್ಲಿ ಸಾಕ್ಷಿ ಹೇಳಿಕೆ ನೀಡಲು ಹಾಜರಾಗುವ ಬಗ್ಗೆ.

ಮೇಲ್ಕಂಡ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ನಿಮ್ಮ ಪರವಾಗಿ ಸಾಕ್ಷಿ ಹೇಳಿಕೆ ನೀಡಲು ಈ ಕಚೇರಿಯ ಸಿಬ್ಬಂದಿಯಾದ ಶ್ರೀ ಕೆ. ಸುಬ್ಬಯ್ಯ ಇವರು ದಿನಾಂಕ 18-2-87 ರಂದು ಬೆಳಿಗ್ಗೆ 10.30 ಗಂಟೆಗೆ ಹಾಜರಾಗಲಿದ್ದಾರೆ. ಸದರಿ ಸಿಬ್ಬಂದಿಯವರಿಗೆ ಅಂದು ಕಚೇರಿಯಿಂದ ಬಿಡುಗಡೆ ನೀಡಲಾಗಿದೆ.

ಇಂತಿ ತಮ್ಮ ವಿಶ್ವಾಸಿ,

ಸಹಾಯಕ ಕಮಿಷನರ್,
ಕೆ.ಆರ್. ಪೇಟೆ.

ಪ್ರತಿ:
ಶ್ರೀ ಕೆ. ಸುಬ್ಬಯ್ಯ,
ಸಿಬ್ಬಂದಿ,
ಸಹಾಯಕ ಕಮಿಷನರ್ ಕಚೇರಿ,
ಕೆ.ಆರ್. ಪೇಟೆ.

11163

368

"A reference may be made to the Chief Commissioner"

5 The following points thus require to be cleared from doubt, and if you agree with me, I beg that the Chief Commissioner's orders may be solicited thereon.

I Whether the Irrigation cess should be levied on the allocated Inam lands of the Sagar, old Anantapur and Taluks? It is worthy of consideration that the Survey valuation, equivalent to the Inam being commuted into land, already includes the Irrigation cess merged in it, R. J. and Inamdar entitled under the Chief Commissioner's Proceedings No. 8650/196 dated 8th January 1878 to an Inam of the value of say Rs 110 (inclusive of the 10% allowance) is granted land assessed at Rs 110, composed as follows:-

	In the portions of Anantapur transferred to Shikarpur and Honali, where one anna per Rupee has been merged.			In other portions of old Anantapur, Sagar and Nagar, where 3 pies per Rupee has been merged.		
Assessment proper of the commuted Inam	Rs 103	8	6	Rs 108	4	6
Irrigation cess	" 6	7	6	" 1	11	6
	" 110	"	"	" 110	"	"

Thus

thus the Cess had already been deducted in granting the Inam, and it is doubtful if it should be levied again.

Pending final orders, however, I have, in accordance with the Survey Superintendent's opinion, directed that the Cess be levied at 3 pies per Rupee of the net assessment of the allocated Inams, imposing, however, the 1/17th rate in those portions of old Anantapur which were transferred to Adoni and Shikarpur, as the one anna rate was therein adopted on account of the Irrigation Cess (vide the last para of Survey Superintendent's letter No 938 dated 3rd November 1875, in Chief Commr's Proceedings No $\frac{8603}{233}$ dated 11th February 1876.

II Whether the collection of the cess, before the division of the Sirkar from the Inam lands in the Kavaledurga Taluk, should be made on the net assessment of the whole Wang or on the Inam Beriz only, and at what rate? and should the cess be levied also in the cases where the old Jamabandi exceeds the Survey Assessment and the Irrigation Cess put together? Early orders are solicited on this point as the Annual Accounts have to be closed.

"True copy"

I have the honor &c

Sd/ T. N. Narasimmayar

Deputy Commissioner

Shimoga 2/4

Sd/

Ag: Commissioner

Bagar 2/4

Sd/

788 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 14-10-76 [illegible]

[illegible]

[illegible]

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[illegible]

[illegible]

[illegible]

[illegible]

16-2-78

[illegible]

[illegible] 616

[illegible]

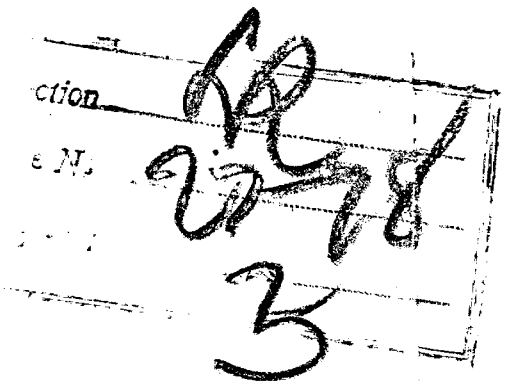
[illegible]

[illegible]

[illegible] 21 [illegible] 1878 [illegible]

[illegible]

[illegible]



From 1879

× Nagar comr's No. 106/27 dated 30-4-79
copy of
1 Shimoga Dy comr's No. 1132 dated 20-3-7
and 4 Canarese papers.

1879. 1021

...ction ...
... No. ...

From

To The Survey & Settlement
& Inam Commissioner
of Dharwar,
Commissioner
Nadar Div

Despatched
Received
Gen... No. 6990-91
R. No. 88

Enclosures No. 6 to S.D. Comr's as per margin

Passes for ... regarding
the levy of Irrigation cess
in the Sirsi & Yellapur Talukas
in the Shimoga District

× Nagar Comr's No. 106/27 dated 30-4-79
Copy of
1 Shimoga Dy Comr's No. 1132 dated 20-3-7
and 4 Canarese papers.

Read.

Letter from the Ch. Commr. Inafar Division, No. 106/27 dated 30th April/79, with encls: regarding the levy of Irrigation cess in the Mulvad Taluks in the Shemoga District.

No. 690-91/88 dated 28/5-/79

Order thereon. —

The foregoing papers are forwarded to the Survey & Inam Commissioner for his opinion.

2. Where the Inams represent lands previously in enjoyment, no difficulty arises as such Inams are clearly liable to the cess. But where the Inams, as in the Mulvad Taluks, consisted of a mere money deduction from the Government Assessment & lands are now newly allocated equal to the amount of such deduction, calculated at the new Survey valuation, which includes the Irrigation cess, no additional cess could,

could, as the Dr Commr observes, be properly carried.

3. In regard to the Kovaledurga Taluk where the allocation of the Inams has not yet been made, & pendicit, the old Jamabundi continues to be collected instead of the Survey assessment, no cess need be collected until the introduction of the Survey settlement.

Draft of 1st para of G.O.

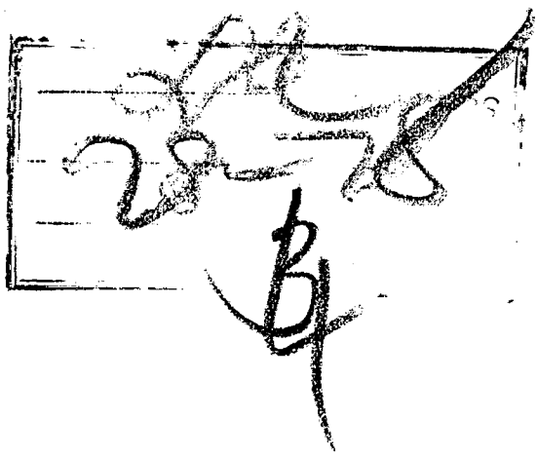
4. The Dy Commissioner should meanwhile report whether the Inams in the old Anantapur Taluk referred to by him do not consist of lands already in enjoyment. If so, the objection now raised to the levy of Irrigation cess cannot apply to them.

Rev: Secretary

To The Survey & Settlement
& Inam Commissioners
& Mysore with papers.
" " Commr Malnad Dy.

1879

From



To The Survey & Settlement and Inam Commr.

— " — Commr. Nagar Dn.

Dated 30th
Despatched 31st } May 1879
Received

Enclosures No.

General No. 718-12 *Memo.*
R. *No.* 101

Requesting to take into consideration the point of levying Irrigation Cess in the Malnad Talukrs of the Shimoga Dist. at the rate of a fractional part of one anna with reference to the explanation called for in this office Proceedings No. 690-91 / R. 88 of the 28th Instant.

Memo 25

Read:-

C.C's Proceedings in the Revenue Department, No. 690-691 dated 28th. 88 May 1879.

Order thereon.

With reference to para 2 of the C. C's Pro: of the 28th instant, No. 690-688 R/1 it has to be remarked that the Irrigation Cess included in the Survey valuation of the lands which are being allocated as Inams in the Malwad Talukas is but a fraction of an anna in the Rupee the levy of an Imp. Cess of 1 Anna per rupee Whereas ~~those Cess exceeded~~ ~~those Cess~~ as appears to have been sanctioned for Inam lands in these Talukas. This point may require to be taken into consi- - deration

duration in the
explanation called
for.

Rev Secty.

To. The Commissioner
Nagar Din
a The Survey & Town
Engineer

D

1879.

From

Section

To

The Commissioner of the
Salem Division

Dated 21 August

Despatched 14

Received

Regd

Enclosures No.

General No. 1963

Rev. No. 346

Para 4 of the Chief Commr's
Pro: No 690-91 dated 28th May/79,
R. 88
calling for a report as
to whether the Inams in
the old Anantapur Taluk
do not consist of lands
already in management
of the Inamdars.

Requests an early
reply to the above.

"By order"

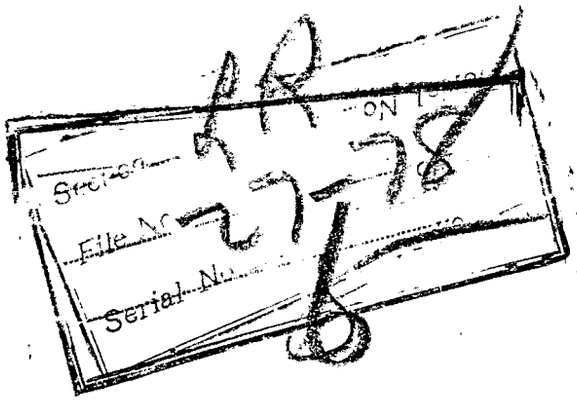
Rev. Secretary

1879.

From Telcommissioner
Nagar Dr

To

Secretary to Chief Commissioner,
Revenue ~~General~~ Department.



Dated 20-8 September/79

Despatched 23

Received

ENCLOSURES NO/

General No. 424 } 187 —7
Cur: No. 197.

Subsidy report regarding the levy Irrigation cess on Drain Vargs in the Taluks

13/12/79

25-9-79

5-8-1

P. 8831

Copy sent

General No. 424
Rev. 197 Encl.

Nagar Division
Commissioner's Office
Shimoga 20th September 1879
Desp'd. 23rd

To

The Secretary to the
Chief Commissioner of Mysore,
Revenue Department

Sir,

I have the honor to acknowledge the receipt of the Chief Commissioner's order in his Proceedings No. 690-1 R. 86 dated 28th May 1879 and memo No. 718-19 R 101 dated 30th Idem.

2. In para 3 of the order first cited, the Chief Commissioner has directed that pending the allocation of the Minor Inams in the Sarkar Wargs of the Nawalednr Taluk, the Irrigation Cess should not be collected. The Deputy Commissioner now reports that prior to the issue of orders on the subject, a sum of Rs. 2456-7-4 had been collected at 1/17th of the Survey

manit accounts. When I con=
=ducted the Inam settlement of
the Taluk, I remember that there
were very few cases in which the
precise situation of the land was
not known. Under the Chief Commrs.
Order No. 8650/196 dated 8th January
1878, however, I believe it is not open
to me to re-moot the question of the
inams of the late Anantapur Taluk
being identifiable land or not.
The final settlement for these inams
was based on the principles laid
down for the unidentifiable inams of
the Malnad, and orders are there=
=fore required as to whether the assi=
=gation can be rightly collected

Thanking you

Yours obdt

(Signed) V. N. Narasimmiengar
Deputy Commissioner
Shimoga Distt.

True copy"

W. M. Cully

Commissioner

assessment i.e the wet assessment of the entire warg in accordance with the practice adopted in other Malnad Talukes. As suggested by the Deputy Commissioner, the amount so collected has been directed to be refunded to the Wargdars by giving them credit for their payments in the current year's Jamabandi demand.

3 With reference to para 4 of the Chief Commissioner's order under acknowledgement, the Deputy Commissioner's explanation contained in para 2 of his letter No. 418 of 5th Instant (Copy appended) is submitted. His report shows that the Minor Inams of the old Anantapur Taluk, were at the time of the Inam Settlement, for the most part identifiable, but that

their settlement was made on the principles laid down in respect to other Minor inams of the Malnad Talukes; and as I understand from para 2 of his former letter / dated 20th March 1879 / the irrigation cess was imposed at 1/17th of the wet survey assessment where the land was identifiable, and at 1/17" of the Inam beriz in the Wurg, where it was not so. This cess was subsequently commuted by the Deputy Commissioner, as reported by him in the letter last quoted, to 3 pies per Rupee of the wet assessment, in those portions of the old Anantapur Taluk which were not transferred to the Maidan Talukes of Shikarpur and Honnali. The question whether this cess shall be wholly remitted awaits the decision of the Chief Commissioner on the reference made to the Survey

and

and Indian Commissioner for his opinion.

I have the honor to be,

Sir,

Your most obedient Servt

Thos J Morgan

Commissioner

41

Assistant Salutes has been given
my letter No. 4264/197 of the 20th September last
3. With reference to the enquiry in
of the Proceedings under reply, the Deputy
missioner reports in paragraph, that the al
cation of Inams has been completed
all but one Taluk of the District Viz: Kad
drop.
4. The Deputy Commissioner, Kadur
trict, has been desired to report in what
the work of allocation of Inams is still in
plete in that District.

I have the honor to be
Sir,
Your most obedient Serv

Henry Lally
Commissioner

B.D.

No. 418

Shimoga District
Revenue Office
Shimoga, 5th September 1879

To

The Commissioner
Nagar Division

Sir,

+ No. 690-91 of 28th May 1879.

With adverence to the Chief Commr's + Orders as per margin, on the levy of irriga-tion cess on inam Vargs in the Havaledurg Taluk, I have the honor to inform you that the Amildar raised the question when I was at Nagar in March last whether the cess should be collected on the Sarkar-inam Vargs in Havaledurg, and I replied in the negative, pending the decision of higher authority. But before the receipt of my order, the Amildar had collected the sum of Rs. 2,456-7-4 at 1/17 of the Survey Assessment, which was the rate adopted for the other Mal-nad Talukas, as stated in my letter No. 1152 dated 20th March last. Under the Chief Commr's Order No. 690-91/88 dated

28 41 43

so merged was only 3 pies per Rupee.

2. It will also be seen from my letter No 1152 dated 20th March last that irrigation cess at the rate of 1/17th of assessment was levied in addition on Inam lands in the said three Talukes from the Year of settlement to 1877-78 and that the Survey Superintt having in reply to my enquiries stated that only 3 pie per Rupee was leviable on Inam lands in those parts of the District in which that rate of the irriga= tion cess was incorporated with the Survey Assessment, the Same was collected in 1878-79 in

Jaspar

28th May last, this amount will have to be refunded to the Vargdars; but it is doubtful whether the small sums if directed to be refunded will ever stick to the hands of the lower Taluk Officials. The best plan appears to me therefore to give the Vargdars credit in the current years' kists for the sum paid by each - I believe this arrangement will be in accordance with the wishes of the payees themselves -

2. With reference to para 4 of the 1st of the orders under reply, the Amildar's returns show that the bulk of the inams of the old Anantapur Taluk were identifiable and enjoyed lands, and their extent is stated in the

56

RR
28-76
4

Read:—

Letter from the Comr. Nagar Division, No 424 dated the 20th September 1879.

Order thereon.

No 4752-3 of January 13 1880
R 831 Dec 29.

The arrangements made for the refund of the Irrigation Cess on Inams in the Kavaledurga Taluk are approved—

2. The Survey Comnr. will be asked to favor the Chief Comnr. with an early expression of his views called for in Pro: No. 690-88 dated the 28th May 1879— Where the Inams are newly allocated in the Malnad, based upon a valuation of lands which includes the Irrigation Cess tho'

at the lower rate of 3 pie per Rupee, no Irrigation Cess will be properly leviable on such Inams. It will be necessary to define clearly the Taluks and villages which would come under this treatment, especially in the old Anantapoor Taluk, portions of which have been incorporated with Malvad and Maidan Taluks. The

3. The Chief Commr. would also wish to be informed of the progress made in the allocation of Inams.

By
Rev: Secty

To. The Commr. Nagar Dn
" The Survey & Inam Commr

To
Commr Nagar Dn
Survey & Inam Commr

dated Bangalore 17th Dec 1874
Recd Bangalore 13th Dec 1874
Incln: Nos

R 831

Approves of the arrangements made for the refund of irrigation cess on Inams in the Kavaledurga Taluk.

From Nagar Dy Com

Revenue 5531
2035

18 80.

From The Survey & Settlt Commr
& Mysore

To

Dated 6th February 1880.

Despatched

Received

Enclosures No. Pencls.

General No. 116.
No.

Submitting opinion regarding the levy of Irrigation Cess in the Malnad Talukas of the Shimoga Dist.

Secretary
12-2-80

10.1.80
RS
Before
To Secretary 8/80
Correspondence which may perhaps be connected
RS.

1879-80 187

From The Commissioner
Nagar division

To

Secretary to Chief Commissioner,
Revenue ~~General~~ Department.

Dated 7th January 1880
Despatched 8th
Received 10

Enclosures No. 1

General No. 625
Revt. No. 277 } 1879—80.

Sir,

With reference to the Chief Commissioner's Proceedings No. 4752-3/831 of the 13th December last, I have the honor to transmit a copy of letter No. 584 of the 27th January from the Deputy Commissioner of the Shimoga District.

2. The substance of the particulars furnished in paras 1 and 2 of that letter relative to the levy of Irrigation cess on Inam lands in the Sagar, Nagar and late

10/1/80

Inspection Talukas, have been given in my letter No. 424/197 of the 20th September last.

3. With reference to the enquiry in Para 3 of the Proceedings under reply, the Deputy Commissioner reports in Para 4, that the allocation of Inams has been completed in all but one Taluk of the District Viz: Karadi drop.

4. The Deputy Commissioner, Kadur District, has been desired to report in what Talukas the work of allocation of Inams is still incomplete in that District.

I have the honor to be
Sir,
Your most Obedient Servt

Henry Lally
Commissioner

B.D.G.

Sagar, Nagar and Aranlatpur,
excepting the above magnes of the
latter transferred to Shikarpur
and Sonmali, in which the rate
of 1/17th of assessment was continued,
while in the other parts of Shikarpur
and Sonmali, the rate of one anna
per Rupee both on Sirkar and
Inam lands prevails, as in those
Talukas the cess has not been incor=
porated with the land Revenue.

3. As the Chief Commissioner has
been pleased to approve of my
opinion that no irrigation cess is
due on Inams allocated in the
Inalnáá based upon a valuation
of lands which includes the
irrigation cess, I have issued
orders that pending the final
disposal of the subject an accept

of the Survey and Inam Commrs.
views, Rs. irrigation cess on Inam
lands should be recovered this
year in Sagar, Nagar and late
Anantapur Taluks, and that
if any has already been recovered
in the December instalment it
should be kept in deposit.

4. As regards para 3 of the
Chief Commissioner's Proceedings,
I have the honor to state that
the allocation of Inams was
carried out in the Korab, Sagar,
Nagar and old Anantapur
Taluks in 1877-78 and
1878-79, leaving only the
Havaleday Taluk, for doing
which the Survey Superin-
tendent has obtained the
necessary returns from
the

No. 116 of 1880

54

Survey Commissioner's office

Poona 6th February 1880.—

Memorandum

This case referred for opinion by chief commissioner's No. 690-91/83 of the 28th May last is one of some little complexation.

2. The Irrigation cess is merged in the assessment and is afterward deducted from it in the lump.—

3. In the allocation of Unan the value to be confirmed is taken in the Survey assessment which comprises the Irrigation cess, therefore it is urged that to fairly include the cess in the value confirmable and therefore by so much decrease the value to be confirmed as

even

41

the Accidar.

Please see:

Signed, V. N. Narasimhaiyar
Deputy Commissioner
Shimoga District

"True copy"

Henry G Ubby
Commissioner

BRC

as Enams, and then again to collect
the cess on that value is practically
a Double collection of the cess. In
this view there appears to me to
be truth.

4. It is however evident that
those Enams which according to
existing claim were entirely con-
-firmed, as within the confirmable
value, do not come under the above
remarks and are justly liable to
Irregation cess.

5 Two alternatives are
suggested.

First, to recalculate the valuation
of the Enams deducting the amount
merged in their Survey valuations
on account of Irregation cess.

Secondly, or to release Enams in
those

1878/79

Mysore Public Works Department

No 1540/2687

From

Offg. Secretary to the Chief Commissioner of Mysore

To The Supdg. Engineer Irrigation Branch

Dated
Despatched } 22nd October 1878
Received

Enclosures No One

— Subject —

Has the honor to forward herewith, for information and guidance, copy of a Memo: by the Chief Commissioner, dated 19th instant, on the Orl of Extension of irrigation to Inam lands.

Offg. Secretary

R

1880

45

To
The Commr Nagar Dn
Inam Commr

Sec
File
S

RR
27-28
9

Dated 30 January
Despd
Regd 4-2-80

Inv. 5709-40
R. word

Approves the instructions issued for discontinuing the collection of the Irrigation cess on Inam lands in the Sagar, Nagar and the late Anantapur Taluks, in wh the Inam lands were allocated anew with reference to the survey valuation.

47

Reads.—

Letter from the Commissioner of the Nagar Division, No. 625/277 dated 7th January 1880.

No. 5789-90 / R. 1008 dt 30/1/80. Order thereon.—

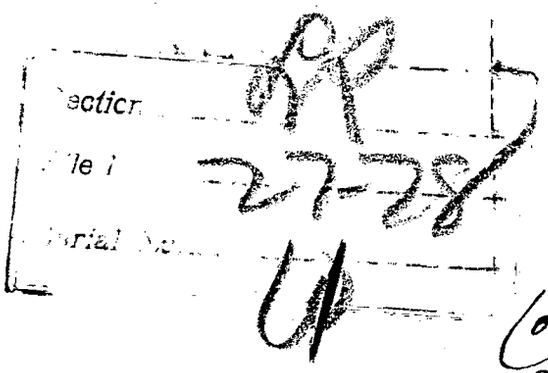
The instructions issued by the Deputy Commissioner of the Sherapa &c as reported in his letter forwarded with the above, for discontinuing from this year, the collection of the Irrigation cess on Inam lands in the Sagar, Nagar and the late Anantapur Taluks, in which the Inam lands were allocated anew, with reference to the Survey valuation which comprises the cess, are approved. These instructions are only applicable to cases in which the Inam

lands have been newly allocated
as above, and not to those
in which the original Inam
lands were identifiable and
were confirmed without any alteration

2. It is presumed that
in the late Anantapur Taluk
where the Inams are stated
to have been newly allocated
notwithstanding that the
original lands were identifiable,
such allocation consisted in
the allotment of portions of
the land bearing a survey
assessment equal to the registered
value of the Inam and bringing
any excess under full assessment.

Revenue Secretary.

To The Commissioner, Nagpur Div.
" " Inam Commissioner in Mysore.



27-28

Docket from the
Commr. of the Navy Dept.,
No. 661/284 of the 24th January
1880 -

Memo. Cw 5986 of 6/2/80
P. 1054

Copy of the above
is forwarded to the
Superintendent of
Revenue Survey for
such action as may
be necessary

By
Rd Secty.

From

The Secretary to the Chief Commissioner,
of Mysore.

To

Dated

Despatched

Received

Enclosures No.

General No.

No.

those Talookas where the Irrigation cess is merged in the assessment from liability to Irrigation cess.

6 The first course would involve recasting a great number of cases of Enam allocation and is I think therefore inexpedient.

7. The second course is simple and easily carried out it will only be necessary to declare such Enams exempt from Irrigation cess.

8. But Enams coming under Para 5 above are not exempt from Irrigation cess.—

9. The amount of cess varies according to the assignment made by the Supt. and District officer from one anna on the Rupee to even

even but one quarter of an anna
on the Rupee.

10 The Supt. of Survey should
if appears to the Survey Commissioner
furnish to the District officers
a list of what Enams are liable
and what not liable to Irrigation
cess and the amount of that cess
and should make a similar note
on the Title Deed of each Enam.

11. Papers accompanying
chief commissioners order are
herewith returned.

H Cameron

Survey Commissioner.

Mysore.

tion
N. 27-28
- 13

57

Read :-

Survey and Settt Commrs Memorandum No 116 of the 6th February 1880.

No 6101-4 of 14/
P. 1067 Febry 1880.

Order thereon.

In the above letter the Survey Commr accepts the view taken in Proceedings No 690/88 of the 28th May 1879 and No 5789/1008 of the 30th January 1880, that the Irrigation Cess is not leviable on Inam lands newly allocated in the Malwad Talukas on the basis of the Survey valuation which already comprises the Cess, but he observes that this ruling will not apply to cases in which the entire area of an Inam as recorded in the Accounts is confirmed

18/4
18/2

as within the confirmable
value, and in which
therefore there has been no
new allocation. Such
cases the Chief Commr.
believes are not likely
to be numerous (Repeated) consisting
of Waste Wholly Inam
and the survey assess-
-ment of which is less
than the old recorded
Beriz. But where the
Inam is assumed to
be a mere assignment
on the Revenue and
lands are confirmed
Equal to such assignment
according to the new
Survey valuation
including the Cess, the
Chief Commr. does not
see how any Cess can
be reasonably claimed
in such cases Whether
the Inam confirmed
consists of the whole
or only a portion of the
land on which the

57

assignment was granted. We see therefore no occasion for the distinction drawn by the Survey Comm^rs; nor for separately notifying on each Title Deed the liability or otherwise of the Inam to the Cess. It would be different where the Inams are regarded as identifiable grants of land and so confirmed without any alteration; but such cases, it has been assumed, do not exist in the Malnad—

By

Revd Ely.

To The Survey and Inam Com^rs
& The Dy Comm^rs of Shemoga
Also to the Com^r Nagar Div^n for info^n
& Kadur Distto

R 1880

To

The Survey and Inam Commissr

" Deputy Commrs of the Shi-
moga and Kadur Dts

" Commr. Nagar Dr

Dated 19 Febuary

Desp 21

Recd

No 6181-4

R. 1057

Commenting on the Survey Commrs opinion relative to the liability to Irrigation cess of Inam Lands newly allocated in the Mulnad Talukks.

1879-80.

From The Deputy Commissioner
Shimoga District

To

Secretary to Chief Commissioner,
Revenue ~~General~~ Department.

Dated 26th February 1880.
Despatched 27/2
Received 1-3-80

Enclosures No. One with accompt

General No. 287 } 1879—80.
No.

Sir,

Under the authority conveyed in the 1st para of the Chief Commissioner's order No. 4752-3 of the 13th December 1879 to the address of the Commissioner Bajar Division, I have the honor to submit herewith for your countersignature and transmission to the Deputy Accountant General for audit a refund bill for Rupees 2456-7-4— being the amount of irrigation cess levied in the Kavaledrug Taluk prior to the receipt of the Chief

1-3-80
Dy
Accts

In the Rev Accts for 1879-7 have been credited for the year 1878-79 under the head Irrigation Cess the refunds now recommended is Rs 2456-7-4—or a little less than the above.

Draft submitted for approval
K/
12-3-80

3/3

Commissioners Order No. 690-91 of the 28th May 1879.
R. 88
but which from subsequent orders should not have been acted.

I have the honor to be
Sir,
Your most obedient Servant.

[illegible]
Deputy Commissioner
Lhassa District.

[illegible]

7

1880.

From

The Secretary to the Chief Commissioner
of Mysore, General Department.

To

The Dy. Commr
Shimoga Dt.

Dated 13th March
Despatched
Received Rec: 20/3/80.

Enclosures No. 1 bill with Treasury certificate to Dy. Accnt Genl.

General No. 6691
No. 1173

This letter No 28 dt 26th Feb/80 submitting for countersignature & transmission to the Dy. Accnt Genl, a refund bill for Rs 2456-7-6 being the amount of Irrigation Cess levied in the Kavaledurg Taluk for 1878/79 prior to the receipt of the C. Commr's order No 690-91/88 dt 28th May/79.

Informs that, ~~as requested~~, the bill has been duly countersigned and forwarded to the Dy. Accnt Genl for audit.

By order

No 6692
P. 1174

CR
Rev: Secretary

Copy to the Dy. Accnt Genl.